

## **California Board of Vocational and Psychiatric Technicians Report – User Fee Audit**



To ensure that only qualified persons are licensed Vocational Nurses and Psychiatric Technicians by enforcing education requirements, standards of practice and by educating consumers of their rights.



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## INTRODUCTION AND SCOPE

*The mission of the California Board of Vocational Nursing and Psychiatric Technicians (Board) is to protect the public. Public protection is paramount to the Board and its highest priority in exercising its licensing, regulatory and disciplinary functions.* The Board exists to protect the health and safety of consumers and promote quality care provided by Vocational Nurses and Psychiatric Technicians. As such, it provides an important public safety function. This project aligns with the mission of the Board by developing the resources so that this mission can be fully executed. Without adequate financial resources, the Board cannot meet this important role of consumer protection.

This report summarizes the processes, procedures, and findings of the Board's fee audit. It details the analysis that resulted in calculations of cost for individual and institutional licenses issued by the Board for licensees operating in the State of California.

In accordance with AB 179 (Hill), the Board of Vocational Nursing and Psychiatric Technicians engaged Capital Accounting Partners to prepare a detailed cost analysis of its fees. The Board's objectives for the study were to ensure that the Board is fully accounting for all of its costs and recovering adequate revenues to be reimbursed for its expenses. The Board's only sources of revenues are fees charged for each of the various licenses. Thus the Board is fully self-supporting so it is vital that the fees charged to licensees fully recover the costs of the program.

The scope of this study included the following objectives:

- Calculate full cost of licenses;
- Determine a fair and equitable method of allocating non-fee expenses, such as enforcement, to each license type;
- Develop revenue projections for 5-10 years to set the cap; and
- Review performance of core business processes.

The process used for collecting and analyzing the data required active participation by the Board's management and staff. We want to take this opportunity to recognize their participation, time, and effort to collect the data and discuss the analysis, results, and recommendations.

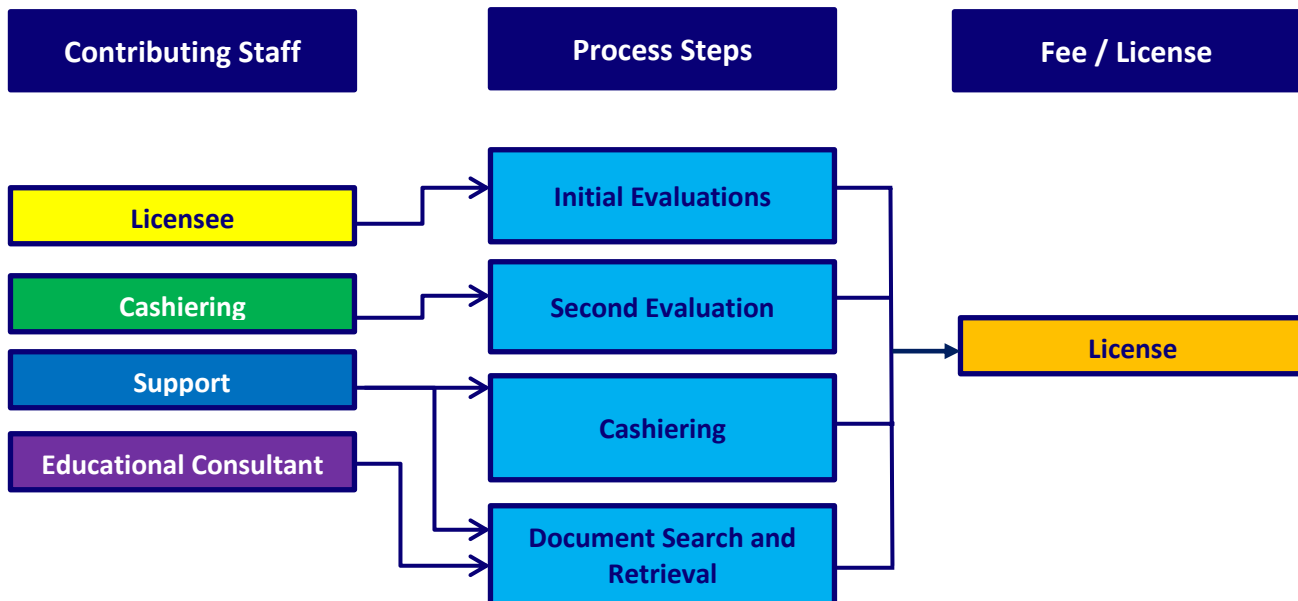
## SUMMARY OF COSTING METHODOLOGIES

### DRIVER BASED COSTING MODELS

Developing driver based costing models are a detailed and robust method of calculating the cost of a specific service. It is based on the principles of activity based costing so it seeks to understand cost at an operational level. This means it relies on understanding the time staff invests in core business processes to process certificates and licenses as well as enforcement and administrative services. Graphically, the following figure illustrates this methodology.



### Hypothetical Illustration of a Driver Based Costing Model



**Step 1: Collect Data** – This first step involves discussions with staff to identify those positions within each program that provide and support direct services. It also involves collecting program budget and expenditure data, identifying the salary and benefits for each position, and identifying non-personnel expenditures, as well as any program and Board overhead. Specifically, the steps involve the following:

- **Identifying staff positions** – This includes identifying both position titles and names.
- **Calculating the number of productive hours** – Frequently we will calculate the actual number of productive hours available on an annual basis. However, in this project we used the DCA pre-calculated number of 1,776.
- **Identifying and allocating non-personnel costs** – Costs for materials and supplies are allocated to the salary and benefits for each position.
- **Assigning any other expenses that are budgeted in other areas** – There are often expenses that should be included with the total cost of services. Examples of such costs might include amortized capital expenses for vehicles and technology.
- **Identifying core business processes or activities** – This step also involves discussions with staff to understand, at an operational level, the work of the operating unit. Core business processes used to provide services are identified and then defined by the tasks that are involved. Processes are also organized by direct and indirect categories:
- **Direct processes and activities** – Those processes that directly contribute to the processing of an application or certificate are first identified. Evaluation of the license application is the most notable example.



- **Indirect processes and activities** – Those processes that support, but do not directly apply to the processing of a specific license. An example of an indirect activity is customer service and cashiering.

**Step 2: Building cost structures** – This second step involves significant interaction with staff and the development of time estimates for both direct and indirect processes in each program area. Specifically, this step is at the core of the analysis. There are three processes that comprise this step:

- **Gathering time estimates for direct processes** – By interviewing staff in individual and group meetings, an estimate of time was assigned to each service by the process that is indicated. The sum of all the process steps is the total time that is required to provide that specific service.
- **Assigning indirect time** – An annual time estimate is gathered from staff for those indirect or support processes in which they are involved. These include Board as well as program administration, customer service, and educational consultants.
- **Calculating fully loaded hourly rates and the cost of service** – Once the total time for each direct and indirect service is estimated, the cost of service is calculated by using the fully loaded hourly rates for each staff member or position that is involved with the service. The fully loaded hourly rate for each employee is based on the employee's salary and benefit costs plus a share of non-personnel and Board overhead costs divided by the employee's available work hours (i.e. 2,080 hours minus all leave hours). Thus, the direct and indirect cost by activity also includes program and Board overhead as well as non-labor costs.
- **Gathering activity or volume data** – A critical element in the analysis is the number of times a given license or certificate is provided on an annual basis. This is critical data for three reasons:
  - It allows a calculated projection of current revenue based on current prices. This is compared with actual revenue to see if there is a close match as the data should match.
  - It allows for a calculated projection of revenue at full cost. This is compared to actual expenditures to see if there is a close match as the data should match.
  - It allows for a calculation of total hours consumed. Hours consumed must closely match actual hours available.

If any of the three calculations do not approximate actual numbers, then time estimates and/or volume data need to be re-evaluated. These are critical quality checks for costing accuracy.

**Step 3: Allocating enforcement and other support activities** – This third step allocates enforcement activities to arrive at the full cost of service for each direct license or certificate. Thus, the final cost layers are brought together to establish the full cost of service. For the Board of Vocational Nursing and Psychiatric Technicians, this is a significant step as a high percentage of its costs are centered in enforcement activities, complaint resolutions, and discipline. To do this, we calculated a cost per license for enforcement activities.

**Step 4: Set cost recovery policy** – Depending on Board policies and other considerations, the level of cost recovery is a decision that should be made for each type or group of licenses. For example, the Board might want to subsidize one type of licenses with revenues from others.



### Step 5: Set fees

Fees should be based on any cost recovery policy and at a price that will fully recover the Board's cost and provide a sustainable future.

## QUALITY ASSURANCE

Assuring the of results is an important function of the analysis. Our approach builds on the concept that a quality process assures a quality outcome. Besides focusing on a quality process we also incorporate quantitative checks of our results. Primarily there are two:

1. Are the total costs that we have coming into the model (the budget) equal the total costs coming out of the model (projected revenues)?
2. Are the total number of staff hours available fully accounted for in the model?

When the answer to each of these questions are positive, with a plus or minus of 0, then are have the assurance that we have quality results. The following graphic reflects the results of our quality assurance checks.

<i>Quality Assurance Check: Cost and Time Comparisons</i>			
Total Resources Available	\$	16,625,479	
Total Resources Assigned	\$	16,625,479	
Difference	\$	0.00	√
Total Hours Available		175,291	
Total Hours Assigned		175,291	
Difference		0.00	√



# SUMMARY OF FINDINGS – BUILDING LONG-TERM SUSTAINABILITY

## CHALLENGES TO MANAGING THE BOARD

In our view, the most important aspect of this project was identifying opportunities to strengthen the long-term sustainability of the Board. By adjusting its fees to meet current cost demands, building reserves, and projecting revenues for the long-term the Board can significantly impact the quality and effectiveness of its services.

### ADJUSTING FEES.

We understand that licensing fees have not been adjusted in the last twenty (plus) years. Consequently, reserves have been depleted, labor costs have been stretch even in the face of a growing licensee population, and upgrades to technology have been delayed. In our view, this makes managing the Board extremely challenging. Current leadership is very limited in what they can do to improve customer service and staff morale. For example, if the Board wished to upgrade its phone system, which is inadequate for the demand, it could not do so with current revenues.

### RESERVES

It is our understanding that the Board is operating without reserves or a reserve policy. It is unclear how the Board can effectively manage its operations, set strategy, execute strategy or plan for future value added programs without any financial buffer. Therefore, as part of our analysis, we included costs to build a reserve fund and formally recommend the adoption of reserve policies that will guide the Board going forward. We generally recommend 3-9 months of operating expenses to be held in reserve. Based on discussions with staff we targeted 6 months as a reasonable objective. We then built 6 months of operating expenses into the budget as a non-budgeted expense item. In addition, we have set the objective of building this reserve over the next five years.

In our view, rebuilding reserves is a critical element in restoring long-term sustainability of the Board.

## FACTORS CAUSING BUDGET DEFICITS

While it goes beyond the scope of this project to provide a detailed analysis of why budget deficits occurred, there are some obvious factors that contribute to the current situation.

1. **Failure to adjust licensing fees.** When fees are not adjusted on a regular basis for over 20 years service levels will decline. This is especially true if the licensing population is growing. After having completed fee audits for several Boards and Bureaus within the California Department of Consumer Affairs we have seen the results of this.
2. **Escalating enforcement costs.** In recent years the costs of enforcement across all Boards and Bureaus has been escalating exponentially.
3. **Recovering from the recession.** As the State and Country entered the recession we witnessed government agencies shedding staff, especially in administrative services. Now we are

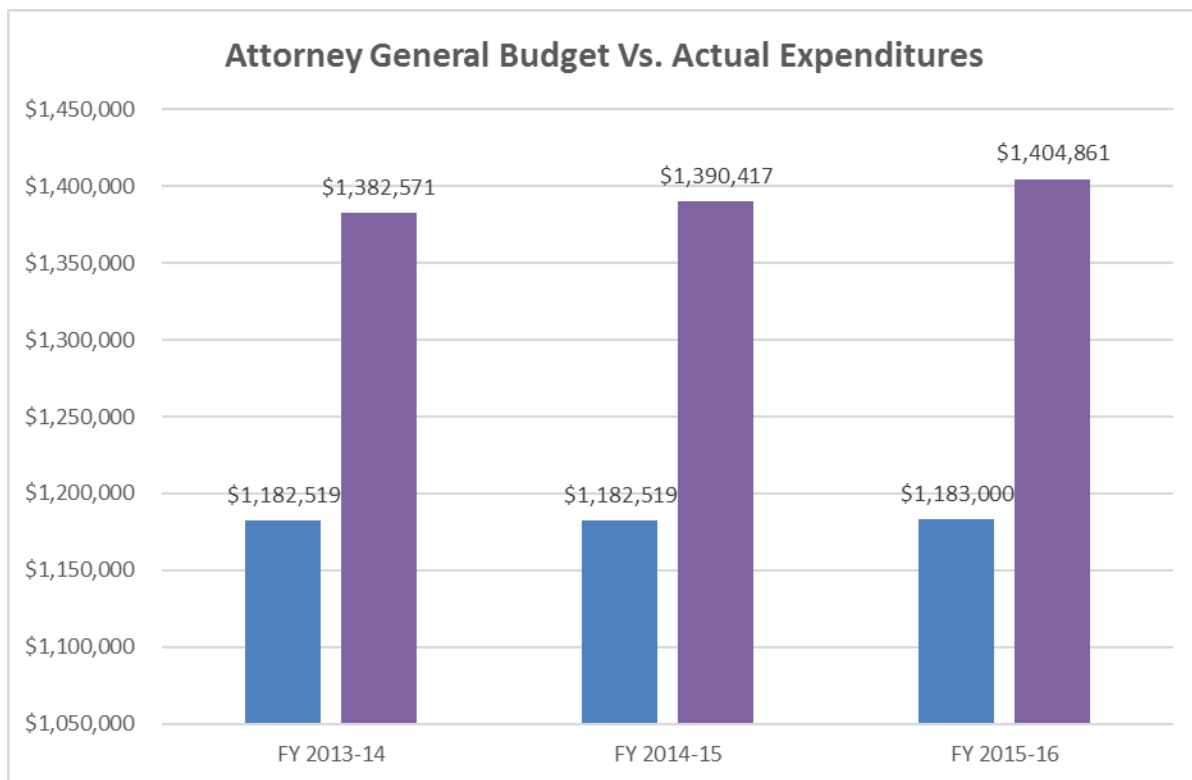


witnessing these the reverse. New revenues are allowing these administrative work units to be rebuilt. Consequently, allocated costs for Department and State services are escalating.

## **ESCALATING COSTS OF ENFORCEMENT**

Not only does the Board have little control of the costs that are assigned to it from the Attorney General's Office and the Office of Administrative Hearings, but these costs have been escalating dramatically. In addition, budgeting for these costs can be difficult because the Board has virtually no control over them. In the case of costs assigned by the State Attorney General's office (AG), the Board is simply charged based on hourly rates calculated by the AG's office and at the number of hours required to properly adjudicate their cases.

The following graphic illustrates this challenge.

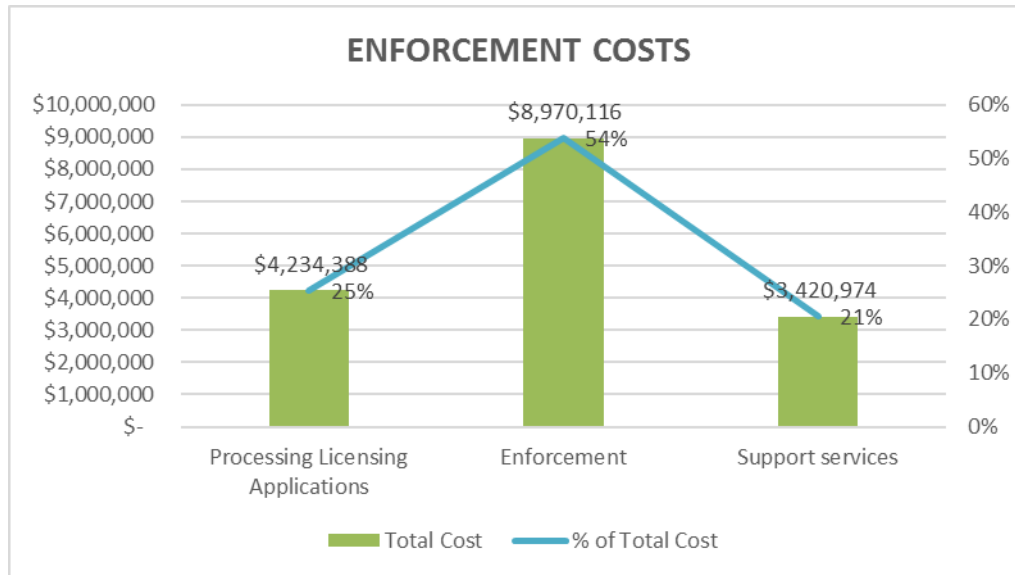


## **ENFORCEMENT VS. PROCESSING COSTS**

Enforcement costs and the processes of enforcement are critical functions of the Board. By defining enforcement as:

1. Complaint evaluation and resolution;
2. Investigations into complaints;
3. Coordinate and manage discipline/probationers; and
4. Assigned cost from the AG's office, Office of Administrative Hearings, and other allocated charges.





This analysis indicates that 54% of the total costs of the Board is in some kind of enforcement function. This is consistent with our experience in conducting fee audits for 6 Boards and Bureau within the Department of Consumer Affairs.

## Allocating Costs of Enforcement Activities

With the total cost associated with enforcement activities consuming 54% of all costs, allocating these costs becomes an important function of the fee audit. There are several potential methods of allocating these costs. Among these are:

1. Treating enforcement like an administrative overhead function and allocating the cost on a simple prorate;
2. Allocating enforcement costs on the basis of direct cost of each license; and
3. Calculating the flat cost per license.

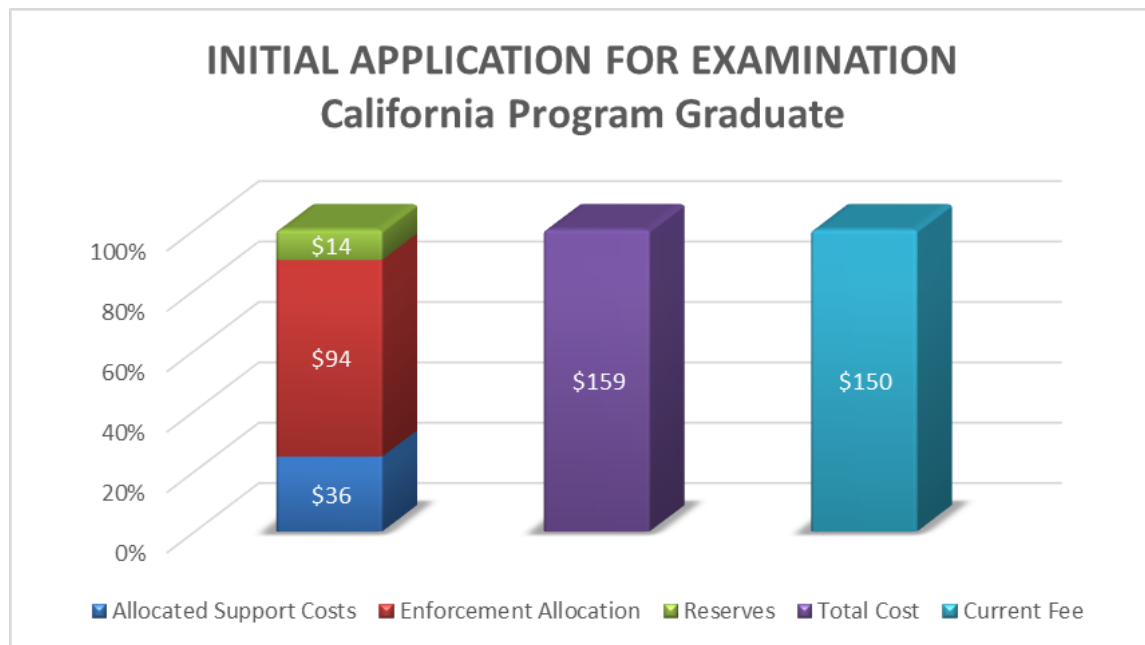
After discussions with staff, we determined that calculating a flat cost per license was the most equitable means of recovering the cost of enforcement activities. Therefore, every license carries a cost of \$93.59. The exception to this are the new educational provider licenses where the Educational Consultants are providing any and all enforcement - type of activities.

## EXAMPLE OF IMPACT OF ENFORCEMENT ALLOCATION

The impact of this allocation model can best be seen in one of the new fees that has been developed. This new fee, in actuality, is a restructuring of a current fee – initial application for examination. The



following graphic illustrates the impact of assigning a specific enforcement cost to each licensee and compares this to the current fee that is charged.



This graphic shows that of the total cost of issuing this specific license (\$159), the cost off enforcement that has been assigned is \$94 (\$93.59 actual).

## SUMMARY OF INDIVIDUAL FEE RESULTS

As part of the project, we reviewed individual fee categories which resulted in a significant restructure of fees. Consequently, new fees have been added and existing fees have been redesigned.

### Educational Institution Fees

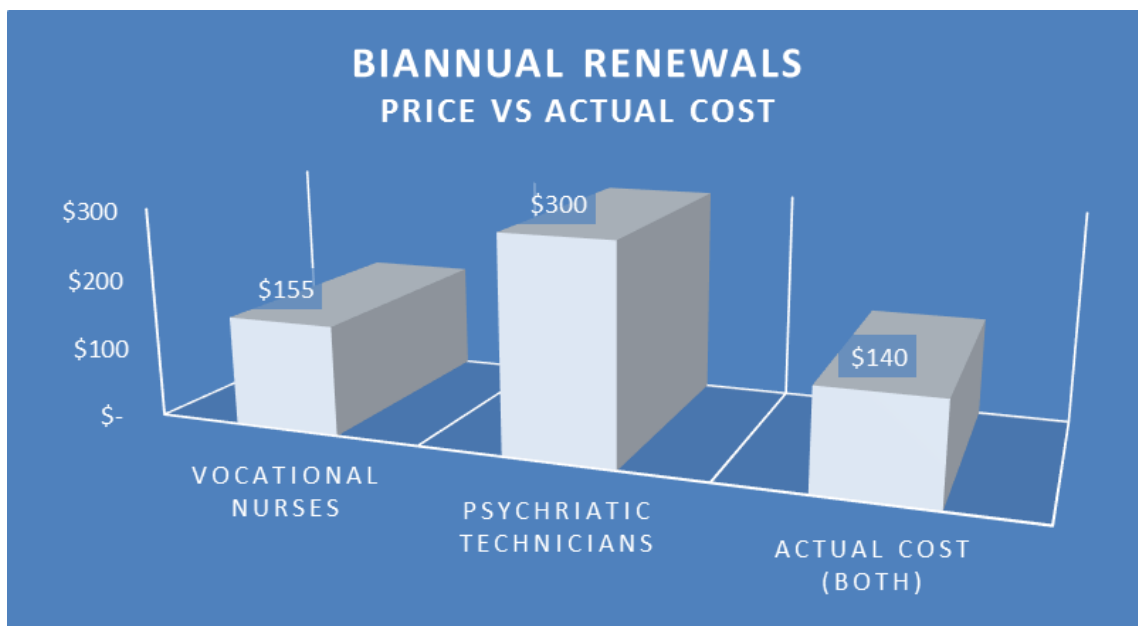
A significant new area of fees is the development of fees associated with the approval and licensing of educational institutions. Over the years, this function of the Board has increased as new institutions have made application to operate in the State of California. This is one area of the Board's expenditures that has had a significant impact on the revenue shortfalls. Therefore, we developed a whole new category of fees titled: *Educational Provider Fee Categories*. This is a group of 9 new fees that will be charged to the various institutions that request licenses to provide educational programs for both Vocational Nurses and Psychiatric Technicians. Without these new fees, these institutional costs would have to be borne by individual Vocational Nurses and Psychiatric Technicians. When costs are included



for reserves, the total of these costs is over \$5.9 million dollars. These new fees will then shift costs from the individual fee categories to this new set of institutional fees.

## **Restructuring Vocational Nursing and Psychiatric Technician Fees**

Another significant change to the fee schedule is bringing the two different types of licenses into alignment. For example, under the current fee schedule the price for a two-year renewal for a Vocational Nurse is \$155 while the price of the same two-year renewal for a Psychiatric Technician is \$300. Therefore, even though the processing requirements of each license is virtually the same, the prices have been very different. We are therefore recommending the same price for these two fees, which are lower than the current price.



## **ESTABLISHING RESERVES**

As stated earlier, reserves have been drawn down to fund daily operations and need to be rebuilt. The rebuilding of these reserves will mean adding cost over and above budgeted expenditures. Our recommendation is to target 6 months of operating expenses for reserves and to build these up over the next 5 years. Based on today's expenditures and the new staffing and technology resources that have been requested, this adds an additional \$1,662,548 to annual operations.



The following graphic illustrates the impact adding these additional costs to three selected licenses. Essentially, 10% additional cost is required from each license to rebuild reserves.





## NEW EXPENDITURES

It is our understanding that new staffing and technical resources have been requested of the Department. This includes new staffing for the educational consultant group as well as support staff providing cashiering, mail room, front counter services, etc. In addition, costs have been estimated for a new telephone system. This system will allow more calls to be received in a way that is faster and will increase productivity.

The results of the fee audit incorporate all of these new costs.

## OBSERVATIONS AND RECOMMENDATIONS

### GENERAL OBSERVATIONS

As stated earlier, we observe several significant challenges in managing the Board.

1. There is no practice or policy to adjust fees on a regular basis;
2. Reserves have been completely depleted, they are gone;
3. Enforcement costs from the AG's Office and the Office of Administrative Hearings have been running more than budgeted for several years; and
4. There are significant opportunities to improve services to licensees and speed the processing of licenses. This will, however, require additional resources, that have been built into the analysis.

### SPECIFIC RECOMMENDATIONS

#### SET CAPS AND ADJUST FEES REGULARLY

In our view, one of the most important outcomes of a study of fees is a policy to adjust fees regularly. Staff generally receive regular cost of living adjustments, nurses and technicians generally receive cost of living adjustments, and fees should be adjusted regularly as well.

We have provided a 10 year forward projection of fees based on an annual increase of 4.5%. We would recommend working with the State Legislature to set the CAPS at either the 5 or 10 year amount. Then adjusting fees annually or at least biannually to maintain alignment of revenues and expenditures. We would also recommend a formal audit of fees at the 5 year mark as processing requirements can change dramatically within this time frame.

It would also be our recommendation that adjusting fees on a regular basis be established in either practice or policy.

#### ESTABLISH A RESERVE POLICY

Another critical outcome of a study of fees is realizing the need for a reserve policy. We find that reserves is an imperative component of long-term sustainability. In discussing this with staff we set 6 months of operating expenses as the most ideal target. Further, we determined that building this up



over the next five years is a reasonable objective. In our view, setting reserve targets should become a policy of the Board.

### **ESTABLISH FEES FOR EDUCATIONAL INSTITUTIONS**

Requirements of the Educational Consultants have increased in recent years. One of the challenges is that many of the new institutions that are developing programs for Vocational Nursing and Psychiatric Technicians are not traditional 2 and 4 year institutions of high education. This trend is putting stress on the work group as they often have to review programs that are not up to a standard that the traditional 2 or 4-year institutions might produce. This also means that more of these institutions are coming under provisional approval which puts additional requirements for this work group.



## APPENDICES

There are two parts to the following appendix:

- Pages 1-2 shows the analysis of cost for each individual fee item and the comparison of revenues at full cost and at current prices;
- Pages 3-4 shows the impact of including reserves and with a 10-year projection based on a 4.5% annual adjustment.

State of California  
**BVNPT**  
Department of Consumer Affairs

LicensePermits



**Board of Vocational Nursing and Psychiatric  
Technicians  
Licensing & Misc Fees / Current Cost  
Structure**



Service #	Fee Name	Notes	Actual Work Volume	Unit Cost Summary						Annual Cost Calculations w/o Reserves		
				Direct Unit Cost	Allocated Support Costs	Enforcement Allocation	Total Cost Assigned	Current Fee / Revenue	Unit Surcharge or (Subsidy)	Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)
New	Curriculum revision - major		16	\$ 2,440	\$4,400		\$6,840		(\$6,840)	\$ 109,441.65		(\$109,442)
New	Curriculum revision - minor		1,250	\$ 1,220	\$2,200		\$3,420		(\$3,420)	\$ 4,275,064.50		(\$4,275,064)
New	Continuing Education Provider (Voc Nursing and Psych Tech) - initial and renewal		59	\$ 976	\$1,760		\$2,736	\$ 200	(\$2,536)	\$ 161,426.44	\$11,800	(\$149,626)
New	I.V. Course provider approval - initial and renewal		41	\$ 488	\$880		\$1,368		(\$1,368)	\$ 56,088.85		(\$56,089)
New	Blood Withdrawal Course provider approval (Voc Nursing and Psych Tech) - initial and renewal		37	\$ 488	\$880		\$1,368	\$ 20	(\$1,348)	\$ 50,616.76	\$740	(\$49,877)
New	I.V. & B.W. Course provider approval (combination) - initial and renewal		75	\$ 488	\$880		\$1,368		(\$1,368)	\$ 102,602		(\$102,602)
New	Programs under provisional approval		24	\$ 4,392	\$7,921		\$12,312		(\$12,312)	\$ 295,492		(\$295,492)
				\$ -						\$ -		
Fee # 325		Current		\$ -								

Annual Revenue Impacts		
Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)
\$ 16,625,479	\$ 12,006,658	(\$4,618,821)

**Board of Vocational Nursing and Psychiatric Technicians**  
**Licensing & Misc Fees / Current Cost Structure**



Service # Fee Name		Reserve Requirements		
		Six Months Reserve, 5 yr build up (additional)	Full Cost / Unit	Annual Revenue With reserves
<b>Vocational Nursing Fee Categories</b>		\$ 1,662,548		
New	Initial application for examination - California Vocational Nursing Program Graduate	\$14	\$159	\$1,253,767
New	Initial application for examination - Non California Vocational Nursing Program Graduate	\$25	\$272	\$534,824
8	Endorsement and License Fee	\$20	\$215	\$342,382
New	Verification of a California License to another State Board	\$10	\$112	
New	Certification of a California License to other agencies	\$10	\$112	
New	Request for Copies of Educational Documentation	\$15	\$169	
2	Reexamination application fee	\$16	\$179	\$1,048,613
3	Interim Permit	\$14	\$159	\$21,804
5	Biennial Renewal for 2 years**	\$13	\$140	\$5,970,788
6	Delinquent Fee	\$14	\$159	\$279,892
7	Duplicate License	\$14	\$159	\$162,626
4	Initial license fee	\$14	\$159	\$1,164,810
<b>Psychiatric Technician Fee Categories</b>				\$ -
New (4)	Initial application for examination - California Psych Tech Program Graduate	\$14	\$159	\$46,394
New (4)	Initial application for examination - Non California Psych Tech Program Graduate	\$25	\$272	\$79,162
New (8)	Endorsement and License Fee	\$10	\$112	
New	Verification of a California License to another State Board	\$10	\$112	
New	Certification of a California License to all other agencies	\$10	\$112	
New	Request for Copies of Educational Documentation	\$15	\$169	
2	Reexamination application fee	\$16	\$179	\$52,721
3	Interim Permit	\$14	\$159	\$159
5	Biennial Renewal for 2 years	\$13	\$140	\$68,702
6	Delinquent Fee	\$14	\$159	\$22,918
7	Duplicate License	\$14	\$159	\$16,552
4	Initial license for 2 years	\$14	\$159	\$725,592
<b>Miscellaneous Fees</b>				\$ -
	Change in name	\$3	\$38	
<b>Educational Provider Fee Categories</b>		\$	\$ -	\$ -
New	Initial approval to operate a nursing and/or Psych Tech program	\$1,368	\$15,048	\$300,965
New	Program re-evaluation for continued approval (every 4 years)	\$1,163	\$12,791	\$639,550

Ten Year Projection of Fee Requirements									
Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7	Year #8	Year #9	Year #10
4.5% Annual Increase									
\$166	\$174	\$182	\$190	\$198	\$207	\$217	\$226	\$237	\$247
\$284	\$297	\$310	\$324	\$338	\$354	\$370	\$386	\$404	\$422
\$225	\$235	\$246	\$257	\$268	\$280	\$293	\$306	\$320	\$334
\$117	\$123	\$128	\$134	\$140	\$146	\$153	\$160	\$167	\$175
\$117	\$123	\$128	\$134	\$140	\$146	\$153	\$160	\$167	\$175
\$176	\$184	\$192	\$201	\$210	\$220	\$229	\$240	\$251	\$262
\$187	\$195	\$204	\$213	\$223	\$233	\$243	\$254	\$266	\$278
\$166	\$174	\$182	\$190	\$198	\$207	\$217	\$226	\$237	\$247
\$147	\$153	\$160	\$168	\$175	\$183	\$191	\$200	\$209	\$218
\$166	\$174	\$182	\$190	\$198	\$207	\$217	\$226	\$237	\$247
\$166	\$174	\$182	\$190	\$198	\$207	\$217	\$226	\$237	\$247
\$166	\$174	\$182	\$190	\$198	\$207	\$217	\$226	\$237	\$247
\$166	\$174	\$182	\$190	\$198	\$207	\$217	\$226	\$237	\$247
\$284	\$297	\$310	\$324	\$338	\$354	\$370	\$386	\$404	\$422
\$117	\$123	\$128	\$134	\$140	\$146	\$153	\$160	\$167	\$175
\$117	\$123	\$128	\$134	\$140	\$146	\$153	\$160	\$167	\$175
\$117	\$123	\$128	\$134	\$140	\$146	\$153	\$160	\$167	\$175
\$176	\$184	\$192	\$201	\$210	\$220	\$229	\$240	\$251	\$262
\$187	\$195	\$204	\$213	\$223	\$233	\$243	\$254	\$266	\$278
\$166	\$174	\$182	\$190	\$198	\$207	\$217	\$226	\$237	\$247
\$147	\$153	\$160	\$168	\$175	\$183	\$191	\$200	\$209	\$218
\$166	\$174	\$182	\$190	\$198	\$207	\$217	\$226	\$237	\$247
\$166	\$174	\$182	\$190	\$198	\$207	\$217	\$226	\$237	\$247
\$166	\$174	\$182	\$190	\$198	\$207	\$217	\$226	\$237	\$247
\$39	\$41	\$43	\$45	\$47	\$49	\$51	\$53	\$56	\$58
\$15,725	\$16,433	\$17,173	\$17,945	\$18,753	\$19,597	\$20,479	\$21,400	\$22,363	\$23,369
\$13,367	\$13,968	\$14,597	\$15,253	\$15,940	\$16,657	\$17,407	\$18,190	\$19,009	\$19,864

**Board of Vocational Nursing and Psychiatric  
Technicians  
Licensing & Misc Fees / Current Cost  
Structure**



Service #	Fee Name	Reserve Requirements		
		Six Months Reserve, 5 yr build up (additional)	Full Cost / Unit	Annual Revenue With reserves
New	Curriculum revision - major	\$684	\$7,524	\$120,386
New	Curriculum revision - minor	\$342	\$3,762	\$4,702,571
New	Continuing Education Provider (Voc Nursing and Psych Tech) - initial and renewal	\$274	\$3,010	\$177,569
New	I.V. Course provider approval - initial and renewal	\$137	\$1,505	\$61,698
New	Blood Withdrawal Course provider approval (Voc Nursing and Psych Tech) - initial and renewal	\$137	\$1,505	\$55,678
New	I.V. & B.W. Course provider approval (combination) - initial and renewal	\$137	\$1,505	\$112,862
New	Programs under provisional approval	\$1,231	\$13,543	\$325,042
Fee # 325				

Annual Revenue Impact		
Additional Revenue for Reserves		Annual Revenue With reserves
\$ 1,662,548		\$18,288,027

Ten Year Projection of Fee Requirements									
Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7	Year #8	Year #9	Year #10
\$7,863	\$8,217	\$8,586	\$8,973	\$9,376	\$9,798	\$10,239	\$10,700	\$11,182	\$11,685
\$3,931	\$4,108	\$4,293	\$4,486	\$4,688	\$4,899	\$5,120	\$5,350	\$5,591	\$5,842
\$3,145	\$3,287	\$3,435	\$3,589	\$3,751	\$3,919	\$4,096	\$4,280	\$4,473	\$4,674
\$1,573	\$1,643	\$1,717	\$1,795	\$1,875	\$1,960	\$2,048	\$2,140	\$2,236	\$2,337
\$1,573	\$1,643	\$1,717	\$1,795	\$1,875	\$1,960	\$2,048	\$2,140	\$2,236	\$2,337
\$1,573	\$1,643	\$1,717	\$1,795	\$1,875	\$1,960	\$2,048	\$2,140	\$2,236	\$2,337
\$14,153	\$14,790	\$15,455	\$16,151	\$16,878	\$17,637	\$18,431	\$19,260	\$20,127	\$21,032

Annual Revenues (Projected)									
Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7	Year #8	Year #9	Year #10
\$19,110,988	\$19,970,982	\$20,869,676	\$21,808,812	\$22,790,208	\$23,815,768	\$24,887,477	\$26,007,414	\$27,177,747	\$28,400,746